

Application No.

10/509,370

Confirmation No.: 3987

First Named Inventor :

Takuya SUGAWARA

Filed

September 28, 2004

TC/A.U.

1765

Examiner

: E.B. Chen

Docket No.

101249.55459US

Customer No.

23911

Title

: Method for Forming Insulation Film

## REPLY

## Mail Stop RCE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

The following proposed amendments and remarks are respectfully submitted in response to the Final Office Action dated April 5, 2006, the period for response having been extended to October 5, 2006 by the attached Petition for Extension of Time.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 16 of this paper.